

Environmental Performance Data Independent Verification Report

To: Mitsubishi Estate Logistics REIT Investment Corporation

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Japan Audit and Certification Organization
for Environment and Quality (JACO)
3-4 Kandakajicho Chiyoda-ku, Tokyo Japan

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Japan Audit and Certification Organization for Environment and Quality (JACO) has been engaged by Mitsubishi Estate Logistics REIT Investment Corporation (hereinafter “the Organization”) to conduct independent verification of its environmental performance data prepared under the responsibility of the Organization. The aim of this verification is to consider the accuracy of environmental performance data and to provide a verification opinion.

The verification was conducted as limited assurance according to the procedure agreed with the Organization based on JACO’s verification standard in accordance with International Standard on Assurance Engagements (ISAE) 3000, “Assurance Engagements Other than Audits or Reviews of Historical Financial Information”. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Summary of verification

With regard to the Environmental Performance Data of 31 assets for the fiscal year 2024 (from April 1, 2024 to March 31, 2025) reported by the Organization, verification was conducted.

Verification scope	Sampling sites
<p>The environmental performance data of business activities in the Organization’s 31 assets in fiscal year 2024:</p> <ul style="list-style-type: none"> • Energy consumptions • Water consumptions • Wastes disposal amount 	<p>Sites visited: Logicross Atsugi II, LOGIPORT Kawasaki Bay,</p> <p>Verification was conducted based on confirmation of related documents formulated, interviews with or inquiries to the responsible persons and persons in charge, confirmation of the method of obtaining data, and comparison between the reported data and its supporting documented information (evidence).</p> <p>Data sampling sites: LOGiSTA・Logicross Ibaraki Saito (A), LOGiSTA・Logicross Ibaraki Saito (B), MJ Logipark Higashi Osaka 1, MJ Logipark Funabashi 2</p> <p>Verification was conducted based on comparison between the reported data and its supporting documented information (evidence).</p>

Conclusion

Based on the procedures we have performed and evidence we have obtained, nothing has come to our attention that causes us to believe that the Organization’s Environmental Performance Data is not prepared, in all material respects, in accordance with the methodology implemented by the Organization.

Verified Environmental Performance Data:

Fiscal year 2024

- Energy consumptions: 55,155,836.3 kWh
- Water consumptions: 128,306.0 m³
- Wastes disposal amount: 4,539.5 t

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. JACO applies International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable regulatory requirements.

The Organization and JACO verification team did not have any specific conflicts of interest and carried out the verification on an independent basis.